further improvements in said district; provided, however, that said money shall be collected from said district named in this bill and shall not be chargeable to any other districts of the county.

## 1910, ch. 334. 1914 Code, sec. 172.

- 228. The County Commissioners shall have the power to appoint for each district of the county, as aforesaid, a commission of three taxpayers thereof to carry out the provisions of this Act in their respective districts, to be appointed in the same manner and to serve for the like purposes as hereinbefore provided for the Fifth District.
  - P. L. L., 1888, Art. 2, sec. 125. 1896, ch. 340. 1914 Code, sec. 173.
- They are authorized and empowered, whenever it shall seem to them expedient for the encouragement of the growth and development of manufactures and manufacturing industry in said county, upon the application as hereinafter provided, of any individual, firm or corporation actually engaged in the business of manufacturing in said county, to abate all taxes for any year which may hereafter be levied for county or school purposes by authority of said County Commissioners upon any mechanical tools or implements, whether worked by hand or steam, or other motive power, or upon machinery, manufacturing apparatus or engines owned by such industrial firm or corporation, and actually employed and used in the business of manufacturing in said county, and which would be properly subject to valuation and taxation therein; provided, such abatement of taxes in any year shall be extended to all persons, firms and corporations engaged in said county in the branch or branches of manufacturing industry proposed to be benefited by the provisions of this section, and so abated by them for such year; and provided further, that application for such abatement in any year, as aforesaid, shall be made and verified to the satisfaction of said County Commissioners, by the oath of the party applying for the same, and other satisfactory evidence, before the annual revision and correction of the tax list in such year, and not afterwards, and said County Commissioners shall keep a record of all such abatements made by them, as aforesaid, which shall be open to the inspection of the public, and shall, in each year, publish in some of the newspapers published in said county, under their contract for public printing, a full list of such abatements allowed for such year.
- P. L. L., 1888, Art. 2, sec. 126. 1892, ch. 403. 1896, ch. 340. 1914 Code, sec. 174.
- 230. Nothing contained in the preceding section shall be construed to authorize any abatement of taxes levied upon property which is properly assessable and taxable as real estate, nor shall be construed to authorize any abatement of taxes, as provided in said section, for a longer period than one year, for which such application is so made.
  - 1894, ch. 434. 1896, ch. 269. 1914 Code, sec. 175.
- 231. The Clerk of the Court, the Register of Wills, the Sheriff, the Board of County School Commissioners, the officers of registration, the